

## ASSESSOR'S OFFICE

Fiscal Year 2004

Fiscal year 2004 brought changes in assessment practices. A new law, the Hopkinton Bill, became a mandate instead of a local option and the Department of Revenue, in response to dramatic market changes, now makes all cities and towns adjust assessments on a yearly basis. This effectively means that a revaluation of properties will happen every 12 months.

The Hopkinton Bill now means that assessors must assess and bill new construction based on the date of the occupancy certificate and issue pro-rated bills. The Town issued 38 bills for a total of \$61,889.00 in FY 04.

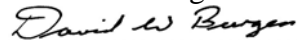
In the Assessor's office we have implemented a Public Access Geographic Information System Terminal. This has been very popular with professionals and the general public.

The office also saw a change in the makeup of the Board. Arthur Dahowski stepped down in May and was replaced by Constance Kruger. Arthur left to reside in Greenfield. We thank him for his years on the Board and wish him well.

Michael Sullivan also left the Board on June 30<sup>th</sup> after two three-year terms. We would also like to thank Mike for his time on the Board.

It should be noted that being on the Board of Assessors requires at least a week-long class to satisfy Department of Revenue requirements and acquire basic knowledge of assessment practices. These individuals all gave up their time without being paid.

David W. Burgess



Principal Assessor

## **FY 04 TAX RATE RECAPITULATION**

(A) Class	(B) Levy Percentage	(C) Levy by Class	(D) Valuation Class	(E) Tax Rate (C)-(D) X1000(A)
Residential	87.9905%	22,750,348.88	1,307,490,907	17.40
Open Space				
Commercial	8.8455%	2,287,044.75	131,439,493	17.40
Industrial	0.2712%	70,120.01	4,029,700	17.40
Personal Prop.	2.8928%	747,946.76	42,985,900	17.40
TOTAL	100.00%		1,485,946,000	*****

### **AMHERST BOARD OF ASSESSORS FY 04 ANNUAL REPORT**

(7/1/03 - 6/30/2004)

The Amherst Board of Assessors held 12 public meetings during FY 04. Board activities associated with these meetings are summarized in the following report. Details on the information in this report can be found in the minutes of the Board of Assessors meetings.

### **REAL/PERSONAL PROPERTY TAX**

#### **Commitments/Warrants**

The Board signed summary FY 04 property tax commitments and water/sewer warrants for the following:

Real Estate Tax	\$25,107,505.79
CPA	\$ 154,689.64
Personal Property	\$ 747,954.66
Water Liens Interest	\$ 6,434.17
Water Liens	\$ 59,800.99
Sewer Liens	\$ 54,144.09
Sewer Liens Interest	\$ 5,853.59
Rollback Tax	\$ 14,212.09
Forest Products Tax	\$ 816.82

#### **Abatements**

Of 62 applications for abatement in FY 04 real/personal property tax, 46 were approved for some reduction in tax and 16 were denied any abatement, 19 of the applications were for single family homes.

#### **Personal Exemptions and Deferrals**

The Board signed a form that was submitted to the Department of Revenue for partial reimbursement of FY 03 personal exemptions, in accordance with M.G.L. Chapter 59, Section 5. For FY 04 there were a total of 141 personal exemptions and deferrals, totaling \$93,134.81, as follows:

	<u>#</u>	<u>Value</u>		<u>#</u>	<u>Value</u>
Clause 17D	14	\$ 4,375.94	Clause 37A	13	\$ 10,766.20
Clause 18	1	1,500.00	Clause 41C	42	32,390.95
Clause 22	64	33,190.35	Clause 41A	4	9,411.37
Clause 50	3	1,500.00			

## **MOTOR VEHICLE EXCISE TAX**

### **Abatements**

The following total amounts of motor vehicle excise tax abatements for July 2003 through June 2004 were signed by the Board:

2000	41.87
2001	134.28
2002	4,826.58
2003	36,475.36
2004	119,522.41

### **Commitments/Warrants**

Motor Vehicle excise tax commitments and warrants for the following yearly totals were signed by the Board:

2002	9,389.31
2003	250,949.87
2004	1,385,226.35

## **SPECIAL MEETINGS**

The Select Board is responsible for allocation of the tax rate (Minimum Residential Factor): whether or not to have a Residential Exemption, and other distributions of the tax burden within classes as allowed by the law. The required public meeting to discuss these issues was held on December 8, 2003 in the Town Hall. Board of Assessors recommendations included not to have a split rate and not to exercise the Residential Exemption. The Select Board approved a single tax rate for all classes and no shifts of the tax burden within classes.

## **TAX RATE/ETC.**

Board members signed the Tax Rate Recapitulation form for FY 04 on December 9, 2003, showing a tax rate of \$17.40. The rate was reviewed and approved by the Department of Revenue (DOR) on December 12, 2003.

Prepared from the Board meeting minutes.

For: Michael Sullivan  
Constance Kruger  
Kelly Erwin

Amherst Board of Assessors